P 28

G. R. S. IX-5]

Previous references. 1890-91

191.

(Mumb)

File No. 20

Serial Nos. 1—9

Later references.
Mumb 95-98.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 6 9

Major ~~Part B~~ for January 1891.

SUBJECT.

Taxation on Railway Buildings by certain Municipalities

Incomplete

Issued

W D 1250—GPB—30,000 28-1-19

4160 wl 9-12...

No. 4910

Reg No 8675-
9-10

FROM

THE ASSISTANT TO THE RESIDENT IN MYSORE

To

Memo The Dewan of Mysore

Dated Bangalore 1st ...ber 1890

SIR,

I am directed to forward, for the information of the Dewan a copy of letter No. ... dated the 19th November 1890 from the Government of Madras to the P W Department with enclosures on the subject of the local taxation of Railways.

2. The undersigned to pages 182 of the enclosure, and is to express a hope that the Dewan will communicate with Captain Temple with any suggestions he may be disposed to offer concerning the Income Tax Rules to the Southern Mahratta Railway Company and to the Municipalities in cases where an income

24. Spare copies

2

within the Mysore State.

I have the honor to be,

Sir,

Your Most obed.t Servt.

L. M. Bowring

Assistant to the Resident

M

No. 857 R.T.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

To

THE GOVERNMENTS OF MADRAS, BOMBAY, BENGAL, AND THE NORTH-WESTERN PROVINCES AND OUDH.

THE CHIEF COMMISSIONERS OF THE CENTRAL PROVINCES, BURMA, AND ASSAM.

THE RESIDENT AT HYDERABAD.

THE AGENT TO THE GOVERNOR GENERAL FOR RAJPUTANA.

THE DIRECTOR GENERAL OF RAILWAYS.

THE CONSULTING ENGINEERS TO THE GOVERNMENT OF INDIA FOR RAILWAYS, CALCUTTA, LUCKNOW, AND CENTRAL DIVISION.

Simla, the 19th November 1890.

SIR,

I am directed to forward for information a tabulated statement of the replies which have been received from the several Railway Administrations in response to the Government of India, Public Works Department, letter No. 298-R.T., dated the 25th June 1890, giving particulars in respect to the local taxes to which they were subject on the 30th April 1890, and which under Public Works Department Notification No. 270, dated the 12th June 1890, they were made liable to pay from and after the 1st May 1890 until such time as a decision may be arrived at as to the taxes which Railway Administrations should be required to pay, and of devising some definite system to be made generally applicable.

2. With the view of assisting the Government of India in determining the taxes which in each case Railway Administrations should hereafter continue to pay in aid of the funds of Municipalities or other local bodies, the Government of India is pleased to depute Captain R. C. Temple, B.S.C., to enquire locally into, and report to the Governor General in Council upon, the local taxation of railways, and that officer will in November 1890 proceed on a tour for that purpose.

3. I am accordingly to request that Captain Temple may be put in communication with the several Railway Administrations and with the Municipalities and other local bodies under your control who are concerned, and that with this object the tabular statement accompanying may be communicated to the latter at an early date.

I have the honour to be,

SIR,

Your most obedient Servant,

E. H. STONE,

for Secretary.

Documents accompanying.

The Tabulated Statement referred to.

No. 858 R.T., dated Simla, 19th November 1890.

Copy, with copy of enclosure and of the Public Works Department letter No. 298 R.T., dated the 25th June 1890, forwarded to the Government of the Punjab, the Resident in Mysore, and the Agents to the Governor General for Central India and Baluchistan for information and guidance.

By order,

E. H. STONE,
for Secretary.

G. C. Press, Simla.—No. 1267 P. W. D.—24-11-90.—2,363.

[*Accompaniment to the Government of India, Public Works Department, No. 858R.T., dated the 19th November 1890, to the Resident in Mysore.*]

trations were paying

Letter No. and date.	From	Railways.	Name and nature of tax payable on 30th April 1890, as defined in Section 135 of Indian Railways Act, 1890.	Law and Section thereof under which tax was claimed.	Town and District in respect of which the tax was claimed.	Amount annually paid.
						Rs. A. P.
2300, 8-10-90.	Bombay ...	Southern Mahratta (*a*).	House Tax (*b*) ...	Bombay Act VI of 1873 and II of 1884.	Poona ...	93 10 0
			Ditto (*b*) ...	Act III of 1880, Section 21.	Belgaum ...	791 4 7
			Ditto (*b*) ...	Bombay Act VI of 1873 and II of 1884.	Dharwar ...	162 8 0
					Hubli ...	725 0 0
					Gadag ...	193 0 0
					Bagalkot ...	88 0 0
			Ditto (*b*) ...	Act III of 1871 ...	Bellary ...	3,051 13 6
			Ditto (*b*) ...	Madras Act V of 1884, Section 77.	Nandyal ...	88 12 0
			Ditto (*b*) ...	Sections 64 and 83 of Municipal Regulations of 1871.	Bangalore ...	87 12 4
					Closepet ...	10 0 6
					Chennapatna ...	21 8 0
					Mysore ...	40 0 0
			Profession Tax (*c*) ...	Section 57 of Act IV of 1884.	Bellary ..	100 0 0
			Water Tax ...	...	Poona ...	343 8 2

(*a*) Includes Mysore Railway—*vide* letter from the Government of Bombay No 2414, dated 22nd October 1890.

(*b*) Payable on stations, goods sheds, offices, engine sheds, workshops, staff quarters, menials' huts, &c, which have been built by the Railway within Railway limits, either on the line or in station yards, or in their immediate vicinity on land which adjoins the wire fencing of the Railway. Apart from these, House tax, aggregating Rs 356-2, is levied on houses situated at a distance from the Railway and is considered by the Company to be unobjectionable, as the Municipalities perform in respect to houses so situated the same services as are rendered for other houses within their limits.

(*c*) Profession Tax has hitherto only been claimed at Bellary. The object of the impost is not known; it seems to be particular to the Madras Presidency, but why the Company should pay it in addition to Income tax is not clear.

dated the 25th June 1890. (Schedule showing local taxes which Railway Adminis-on 30th April 1890.)

Date since which the tax has been paid.	Nature of services performed in return for money paid.	Remarks by the officer specially appointed to enquire into the subject.
October 1888 ...	The Company arranges for such lighting as is required on its own premises for the construction and maintenance of such roads as are necessary within its own boundaries, for the maintenance of a Police force for watch and ward where required on its own premises, and for the conservancy of its own buildings, whether offices, workshops, goods sheds, or staff quarters; consequently for the money paid no services are rendered by the Municipality or other authorities.	
April 1888 ...		
April 1886 ...		
Do. 1888 ...		
Do. 1885 ...		
Do. 1887 ...		
January 1885 ...		
Under correspondence.		
April 1887 ...		
Do. 1888 ...		
Do. 1888 ...		
Do. 1887 ...		
March 1886 ...	(c)	
Not traceable ...	The tax is paid monthly according to the quantity of water consumed. On this basis it is unobjectionable.	

Abstract of replies to Government of India, Public Works Department, No. 298R.

trations were pay

Letter No. and date.	From	Railways.	Name and nature of tax payable on 30th April 1890, as defined in Section 135 of Indian Railways Act, 1890.	Law and Section thereof under which tax was claimed.	Town and District in respect of which the tax was claimed.	Amount annually paid.
						Rs. A. P.
1554 R., 20-10-90.	Madras ...	Madras ...	House, Water and Lighting.	Act I of 1884, Sections 119, 138 and 148.	Madras (includes Ráyapuram Central Station and Perambúr Stations).	8,611 10 4
			House ...	Section 63 of Act IV of 1884.	Ambúr ...	5 8 0
			House ...	Ditto ...	Vániyambádi ...	80 0 0
			House ...	Ditto ...	Tirupatúr ...	107 2 10
			House ...	Ditto ...	Erode ...	337 0 5
			House ...	Ditto ...	Coimbatore ...	162 0 0

ated the 25th June 1890. (Schedule showing local taxes which Railway Adminis-
on 30th April 1890)—contd.

Date since which the tax has been paid.	Nature of services performed in return for money paid.	Remarks by the officer specially appointed to enquire into the subject.
1855 ...	The Municipality supplies water, and the conservancy carts remove all rubbish and dirt. Neither Police Guard nor lighting is supplied.	
1889 ...	None.	
1886 ...	One Municipal lamp-post has been fixed within railway premises, and the station yard is daily swept by Municipal sweepers.	
1886 ...	One lamp behind the Station is maintained by the Municipality.	
1872 ...	The Municipality remove the rubbish collected in the dust bins.	
1873 ...	None.	

Abstract of replies to Government of India, Public Works Department, No. 298R.T
trations were paying

Letter No. and date.	From	Railways	Name and nature of tax payable on 30th April 1890, as defined in Section 135 of Indian Railways Act, 1890	Law and Section thereof under which tax was claimed	Town and District in respect of which the tax was claimed	Amount annually paid.
						Rs. A. P.
1554 R., 20-10-90.	Madras ...	Madras—*concld.*	House ...	Section 630, Act IV of 1884.	Calicut ...	1,020 10 2
			House and lighting ...	Bangalore Municipal Regulations of 1883, Section 64.	Bangalore ...	1,852 4 8
			House and water ...	Act IV of 1884, Sections 63 and 75.	Cuddapah ...	1,279 4 4
			House ...	Section 63 of Act IV of 1881.	Adoni ...	473 0
			House	Ditto ...	Pálghat ...	11 4 0
			Profession tax ...	Class 1 (A) Schedule A, and Section 103 of Act I of 1884	Madras ...	500 0 0
			Ditto	Bangalore Municipal Regulations of 1883, Section 57, Class I, Schedule C.	Bangalore ...	100 0 0

dated the 25th June 1890. (Schedule showing local taxes which Railway Administ-on 30th April 1890)—concld.

Date since which the tax has been paid.	Nature of services performed in return for money paid.	Remarks by the officer specially appointed to enquire into the subj
1890 ...	The Municipal authorities remove the sweepings from the dust bins.	
1866 ...	The Municipal conservancy carts remove night soil from the Company's premises.	
1868 ...	None.	
1877 ...	None.	
1889 ...	None.	
1866 ...	None.	
1884 ...	None.	

[Accompaniment to P. W. D. No. 858 R.T., dated 19th November 1890]

No. 298 R.T.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC

To

THE GOVERNMENTS OF MADRAS, BOMBAY, BENGAL, AND THE NORTH-WESTERN PROVINCES AND OUDH.

THE CHIEF COMMISSIONERS OF THE CENTRAL PROVINCES, BURMA, AND ASSAM.

THE RESIDENT AT HYDERABAD.

THE AGENT TO THE GOVERNOR GENERAL FOR RAJPUTANA

THE DIRECTOR GENERAL OF RAILWAYS.

THE CONSULTING ENGINEERS TO THE GOVERNMENT OF INDIA FOR RAILWAYS, CALCUTTA, LUCKNOW, AND CENTRAL DIVISION

Simla, the 25th June 1890.

SIR,

Under section 135, clause (1), of the Indian Railways Act, 1890, a Railway Administration is exempted from the payment of any tax in aid of the funds of any local authority unless the Governor General in Council has, by notification in the official Gazette, declared the Railway Administration to be liable to pay the tax.

2. In making this provision the object of the Legislature was not to relieve railways altogether from liability to local taxation, but rather to protect them from demands for payment for services not actually rendered by a municipality or other local body. Pending, therefore, the collection of complete information as to the nature and amount of the taxes paid by Railway Administrations, the Government of India in Public Works Department Notification No. 270, dated the 12th June 1890, declared every Railway Administration to be liable from and after the 1st May 1890, the date on which the Indian Railways Act, 1890, came into force, to continue to pay every tax which it was lawfully required by or on behalf of any local authority to pay in aid of the funds of such authority during the year ending with the 30th April 1890.

3. With the view of determining the taxes which in fairness Railway Administrations should continue to pay, and of devising some definite system to be made generally applicable, as far as may be, as regards the local taxation of railways, I am directed to request that the Government of India may be furnished with a complete schedule showing—

(*a*) the taxes which each Railway Administration was paying on the 30th April 1890 to local authorities as defined in section 135 of the Indian Railways Act, 1890;

(*b*) the law and the section thereof under which the tax was claimed by the local authority;

(*c*) the town or district in respect of which the tax was claimed,

(*d*) the amount annually paid;

(*e*) the date since which the tax has been paid,

(*f*) the nature of the service performed in return for the money paid if a conservancy tax, or a water tax, or a lighting tax, or a police rate is levied, it should be shown what arrangements are made by the Municipality or other authorities for the conservancy and sanitation, the water-supply, the lighting, or the police protection of the railway premises and buildings; and

(*g*) any other particulars which may be useful to the Government of India in considering the liability of railways to pay the taxes mentioned in the schedule.

4. I am to request that the schedules asked for may be furnished as early as practicable, and not later than the 1st September next, in order that some decision may, if possible, be arrived at before the end of the year in each case

I have the honour to be,

SIR,

Your most obedient Servant,

M. C. BRACKENBURY, Major, R.E.,

Under-Secretary.

Documents accompanying.

Nil.

G. C. Press, Simla.—No. 1267 P. W. D.—25-11 90—2,363

(General Serial No. 30).

1890

From

The Chief Secretary to the Govt of Mysore

To

The Dy Commrs & Dressd asts

Dated 20 December 1890

Despatched 20 December 1890

Received

Engineers No. 4 calls

General No. 10425/31

No. 203 & 112

Sir,

I am directed to forward the accompanying copy of a letter from the Assistant Resident No. 4160-4949. dated the 17th december 1890, with three printed copies of its enclosures, on the Subject of the taxation of railway buildings &c by the Municipal and District Boards.

2 I am to request that you will be so good

it without delay?

I have &c

Under Secretary

Minute 20-12-90

Endeavour

as to submit to this office at an early date a correct and carefully prepared report showing in detail all the house and other taxes levied on the Railway buildings within the limits of your Jurisdiction and the nature of the service performed in return for the money paid; that is, what arrangements are made by the municipal or other authorities for the conservancy, sanitation &c of the Railway Premises.

3. I am further to request that when Capt. Temple, who has been deputed by the Govt. of India to make local enquiries on the subject visits your district, you will furnish him with all the information he may require

No: 2817/658

Rec'd 9th Dec 1890

Kolar District
Dated Camp Chickballapur 31st December 1890.
2-1-91

To.

Mund 20 -

The Chief Secretary to the
Dewan of Mysore.

Sir,

With reference to your letter No: 10425-31/203 L 112 dated 20th Instant on the subject of Taxation of railway buildings &c: by Municipal and District Boards, I have the honor to state that the Amildars of Bowringpet and Malur, the only Talugs in the District connected with a Railway report that no tax of any kind is levied on such buildings within the limits of their respective Talugs and hence no arrangements have been made by the Municipal or other authorities for the conservancy sanitation &c of the Railway premises.

2. The Amildars of the said Talukes have however been directed to furnish any information that

that Captain Temple may require of them when he visits their Talugs.

I have the honor to be,

Sir,

Your most Obedient Servant,

Deputy Commissioner

(General Serial No. 29.)

OFFICE OF THE
9476
16 JAN. 91
432
DEWAN OF MYSORE

From

The Deputy Commissioner
Chitaldroog District

To

The Chief Secretary to the ~~Dewan~~
Government of Mysore.

Collect letter & Spl Note
dt 15/1/91

Dated 8th January 1891
Despatched 12th Ditto
Received

Enclosures None.

General No. 443.
No. 293.

Sir,

In acknowledging the receipt of your Circular letter No. 10425-31/283 dated 20th ultimo, calling for a report showing in detail all the house and other taxes levied on the Railway Buildings within the jurisdiction of this District, I have the honor to report that no tax of any kind

is levied in this District from the Railway Department, nor is any service performed by Municipal or District Boards of this District to that Department.—

I have the honor to be,

Sir,

Your most obedient servant

Thomas Watson
Deputy Commissioner
Chitaldroog Dist

(General Serial No 31) 9547

1891 1245

From

To

The Chief Secretary to the Dewan
of Mysore.

Dated 16th January

Despatched

Received

Enclosures No. 2

General No. 1240
No.

Collect letter & file as 19/1/91

Municipal 20-90 Sl 5.

Ho letter No 10425-31 / 203-2112 dated 20th December 1890, forwarding copy of letter No 4160-494-90 dated 17th December 1890, on the subject of taxation of Railway buildings by Municipal Boards

In reply has the honor to forward herewith copy of docket No 890 dated 16th Inst, from the Vice President — Municipal Board Mysore, and of its enclosure, explaining in detail all the house and other taxes levied on Railway buildings within the limits of the Mysore City Municipality and the rate

of the service performed in return for the money paid, and to state that the French Rocks Sub Division Officer states in his docket No 245 dated 9th instant that no tax of any kind is levied on Railway buildings in the Municipal towns of that Sub Division

It is requested that the time when Captain Temple may be expected to visit this District maybe kindly intimated in time to the undersigned

J. J. Mulcahy
Dy Commissioner
Moore District

WM

1891

From The Vice President, Municipal Board
Mysore

To, The Deputy Commissioner
Mysore District

Dated 15th January 1891
16

No 890

His docket No 3239 dated 23d. Decr 1890.

As requested in the above, has the honor to submit a statement shewing the local tax levied from the Southern Mahratta Railway Company on account of its buildings situated within the Municipal limits of this city

All the buildings situated within the Railway Compound are estimated at Rs14,000 and a tax of Rs140 is collected yearly. In return the Municipality maintains the roads leading to the station, boundary fence, and attends to the conservancy and lighting of the roads.

The buildings are not taxed under the Municipal Regulation, but in accordance with the Proceedings of the Chief Commr. No 3362-73 dated 27th September 1879
161

No other tax besides the above—

is hereby

/Signed/ Standish Bec
Vice President Municipal
Myers

Copy
/s/ Mitchell
Dep Commissioner
Myers District

Schedule shewing local taxes which Railway Administrations were paying on the 30th April 1890.

Railways.	Name and nature of tax payable on the 30th April 1890 as defined in Sec: 135 of the Indian Railways Act 1890.	Law and Section under which tax was claimed	Town and district in respect of which the tax was claimed	Amount annually paid	Date since which the tax has been paid	Nature of services performed in return for money paid (i.e) if a conservancy, water, lighting tax or Police rate is levied, it should be shewn what arrangements are made by the Municipality for such works	Any other particulars which maybe useful to the Government in considering the liability of Railways to pay the taxes.
Southern Mahratta Railway	Mohaturfa tax.	Under the Proceedings of the late Chief Commr No 3362-73 M. 161 d/27-9-79	Mysore City Mysore Dist	Rs 40.	Since 1888-89	Upkeep, lighting and conservancy of the roads leading to the Railway Station	Nil

Copy

[Signed] Standish Nee
Vice President, Municipal Board
Mysore

W.M.

[Signed] H. Markby
Dy Commissioner
Mysore Dist

(General Serial No 00...

189/

OFFICE 9787 26 JAN. 91 572 DEWAN OF MYSORE

From The Ex. Commissioner
Jamkhed District

To The Chief Secretary to the
Government of Mysore

Dated 21st January 1891

Despatched

Received

Enclosures No.

Municipal 20-90-91 General No 1890 91

No. 578

Gl 6.

His letter No 10425-31 dated the 20th ultimo enquiring whether the Railway buildings are subjected to Muchalfa Tax

703 L 112

[illegible] has the honor to state in reply that no Railway building in this District is made liable to the payment of Muchalfa or any other kind of tax

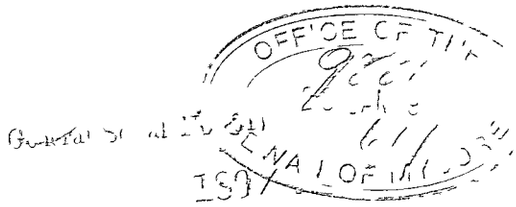
[illegible]

Dy Commissioner

Rlb

Memorandum

Memorandum 01 24/1/91



From The Deputy Commissioner
Bangalore District

To

The Chief Secretary

Dated 24th January 1891

Despatched

Received

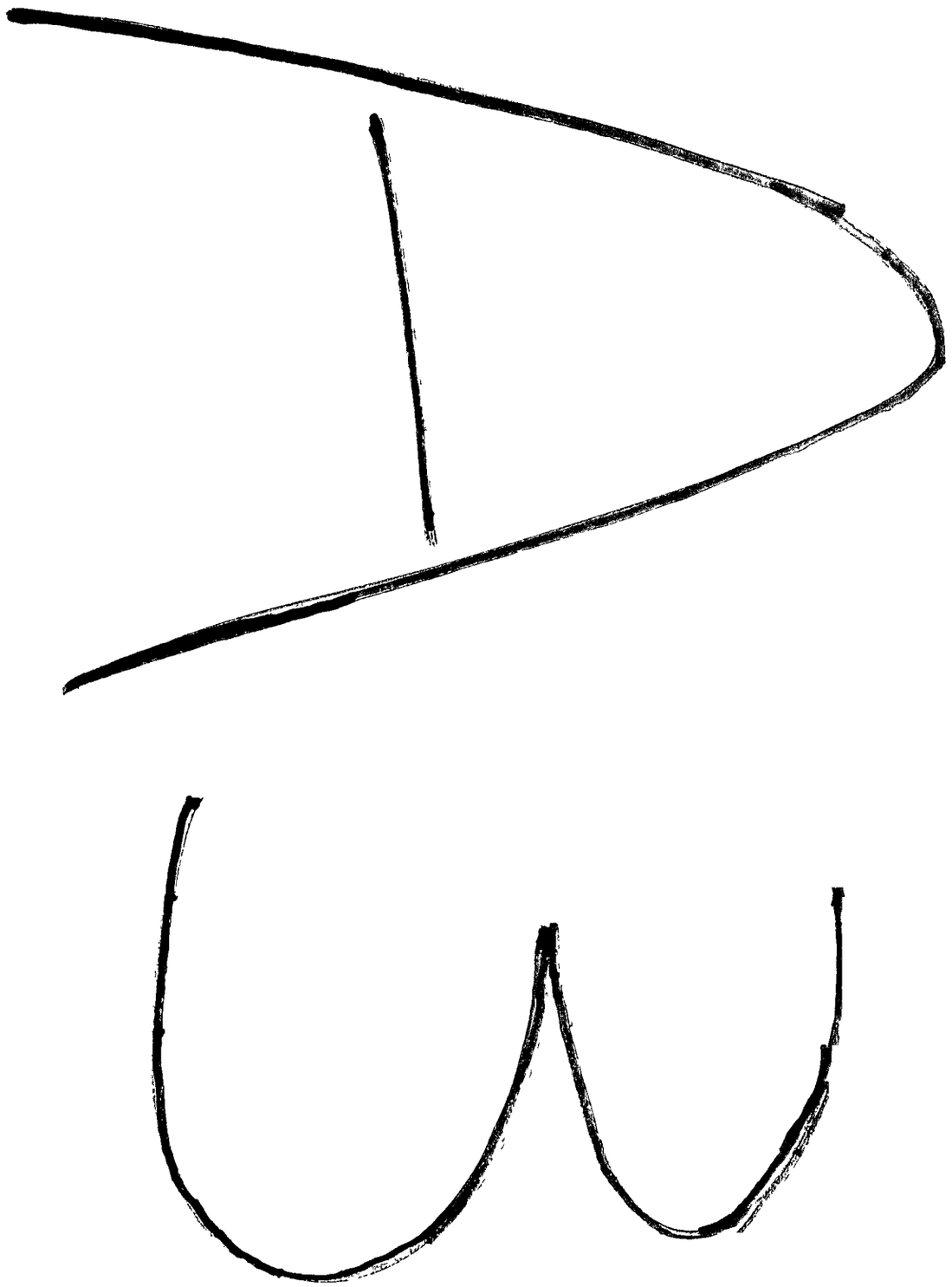
Enclosures No.

Memorandum
for the
Govt
7/1891

General No
D No. 761

With reference to your letter No 1025-31 dated 20 ultimo, 1003 L 117 has the honor to forward herewith a statement shewing the amount of House or other taxes levied on the Railway buildings within the several Inam estates of the District and the nature of services performed in return.

I have the honor
Sir
Your obedient servant
Offg Dy Commissioner



No 490/S Deputy Commissioners office

Hansi district

Dated Camp Asitkere 27th January

From

P. L. Parmanji Esqre

Deputy Commissioner

Hansi district

Mem

P. L. P

To

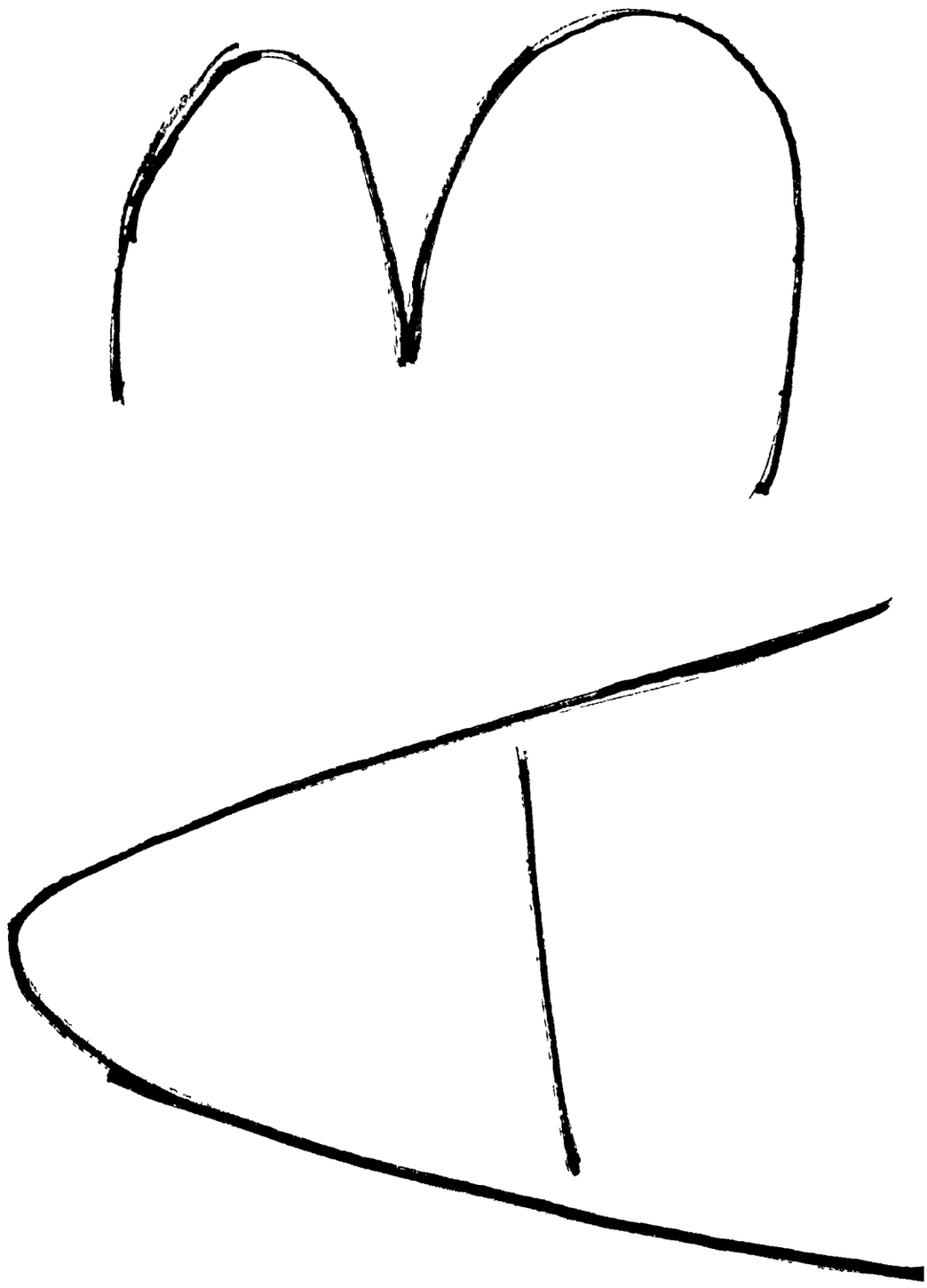
The Chief secretary

to Government

of Punjab

Sir,

In reply to your letter no 16/1205-3/2032 1/2 of 20th December 1890 I have the honor to enclose a statement showing the Inchaurfa tax which the Southern Mahratta Railway company pay to Asitkere town. Half of this amount is credited to the Municipal Revenue under standing orders. But in consideration of the sudden growth



No 490/S Deputy Commissioners office

Satara 21st

Dated Camp Arsikere 27th January

From

P. L. Parsanjee Esqre

Deputy Commissioner

Satara District

Satara

S. L. G.

/

To

The Chief Secretary

to Government

of Bombay

Sir,

In reply to your letter No 16/1205-3/2032 1/2 of 20th December 1890 I have the honor to enclose a statement showing the Inchaturfa tax which the Southern Mahratta Railway company pay to Arsikere town. Half of this amount is credited to the Municipal Revenue under standing orders. But in consideration of the sudden growth

of the town in consequence of the Railway touching the place, the Municipal income was found inadequate to meet the necessary demands for conservancy and sanitation of the town. Government has therefore conceded the full octroi duties to the Municipality for a period of five years beginning from 1889-90 or till the development of municipal resources. At present therefore the Railway Company pays Rs 375-8 to the Municipality But after the period of five years above alluded to only half of this amount is what the Municipality gets.

The Municipality proposes to light the approaches to the

station house and to attend to
the Conservancy of such portion
of the Railway premises outside
the buildings as are accessible
to and used by the public. I
have ordered the Guardian of the
Shore to afford all further infor-
mation to Mr Temple when he applies

I have the honour to be

Sir

Your most obedient servant

H Rawlinson

Actg Com. Reserves